



## DEFENSE SECURITY COOPERATION AGENCY

WASHINGTON, DC 20301-2800

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### FOREWORD

This Manual is issued under the authority of DoD Directive 5105.65, "Defense Security Cooperation Agency (DSCA)," October 31, 2000, (reference (a)). It guides the reconciliation and closure of Foreign Military Sales (FMS) cases.

This Manual applies to the Office of the Secretary of Defense (OSD), the Military Departments (MILDEPs), the Chairman of the Joint Chiefs of Staff, the Combatant Commands, the Office of the Inspector General of the Department of Defense, the Defense Agencies, the DoD Field Activities, and all other organizational entities in the Department of Defense (hereafter referred to collectively as the "DoD Components"). This Manual also applies to other Implementing Agencies (IAs) and Security Assistance Organizations (SAOs) engaged in reconciling or closing FMS cases. It is designed to be particularly relevant for country managers; case and line managers; financial managers (FMs); budgeting, accounting, and closure specialists; policy staffs; and those responsible for ensuring FMS systems thoroughly complement the policies and procedures described herein. It is also intended to help our FMS purchasers.

This Manual is effective immediately and is mandatory for use by all the DoD Components. The DoD Component heads may issue supplementary guidance when necessary for unique requirements within their respective organizations. A copy of any supplementary guidance shall be provided to the Director, DSCA, at the address below. Deviations from the policies and procedures of this Manual shall be implemented only upon the approval of the Director, DSCA.

Send recommended changes to the Manual through channels to:

Defense Security Cooperation Agency  
Business Operations/Comptroller Directorate, Financial Policy & Support  
Crystal Gateway North, Suite 203  
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The DoD Components, other Federal Agencies, and the public may access this publication through the DSCA Homepage, <http://www.dscamil/rcm>. On written request through Security Assistance (SA) channels, a hard copy shall be provided by the Defense Institute of Security Assistance Management (DISAM), 2335 Seventh Street, Wright-Patterson Air Force Base, OH 45433-7803. Subscriptions to the hard copy Manual and other DISAM publications are available for sale to the public. Call (937) 255-2994 for details.

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Director  
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